



**MEMORANDUM**  
OFFICE OF THE  
COUNTY EXECUTIVE  
COUNTY OF PLACER

**TO:** Honorable Board of Supervisors  
**FROM:** Jan M. Christofferson, County Executive Officer  
**DATE:** September 18, 2001  
**SUBJECT:** **FY 2001-02 Final Budget Adoption**

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**ACTION REQUESTED**

Approve resolutions adopting the FY 2001-02 Placer County Final Budget in the amount of \$333,528,089, Final Budgets for Enterprise and Internal Services Funds for \$73,401,947, and the Final Budgets of special districts governed by the Board of Supervisors in the amount of \$18,072,217; approve the County Master Fixed Asset List for FY 2001-02, and adopt an Ordinance amending the personnel allocations of various departments to reflect position changes approved for the FY 2001-02 Final Budget.

**BACKGROUND**

Since the Proposed Budget was adopted on June 26th, a number of changes have been made to that document. During budget workshops in August your Board considered numerous rebudgeted items, as well as additional expenditures for new positions, equipment and projects. At the Final Budget public hearing your Board also approved an allocation of \$400,000 from contingency funding to an open space preservation/trails project for the Tahoe area.

Also affecting the Final Budget was the calculation of the final year-end fund balance carryovers for each of the thirteen operating Funds in the county budget and for the special districts governed by your Board. In most instances the actual fund balances had increased from Proposed Budget estimates, and the increases were redistributed to the various budgets within the respective Funds or added to Fund reserves. All of the changes referred to above have been previously acted on by your Board at the public hearing.

The Final Budget <sup>1</sup> before your Board today represents an increase of **\$22,178,568** over the adopted Proposed Budget, as indicated in the following chart.

**RECONCILIATION OF PROPOSED TO FINAL BUDGET BY FUND**

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<sup>1</sup> County operating funds only, which exclude internal service, enterprise, and special district funds. Summary Final Budget information on the latter funds is also included in Attachments B and I.

<b>FUND</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGES</b>	<b>FINAL BUDGET</b>
<b>General Fund</b>	218,663,681	11,957,855	230,621,536
<b>Community Services</b>	1,131,145	(5,344)	1,125,801
<b>Special Aviation</b>	12,500	9,834	22,334
<b>Public Safety</b>	35,937,980	5,243,915	41,181,895
<b>Promotion</b>	321,991	86,742	408,733
<b>Road</b>	30,046,100	3,708,129	33,754,229
<b>Fish &amp; Game</b>	5,761	1,500	7,261
<b>Building</b>	15,220,067	(355,315)	14,864,752
<b>Tahoe TOT</b>	4,100,000	570,221	4,670,221
<b>Open Space</b>	100,000	1,814	101,814
<b>Library Fund</b>	3,161,770	79,728	3,241,498
<b>Fire Control</b>	1,440,926	261,912	1,702,838
<b>Debt Service Fund</b>	1,207,600	617,577	1,825,177
<b>TOTAL</b>	<b>\$ 311,349,521</b>	<b>\$ 22,178,568</b>	<b>\$ 333,528,089</b>

### **FISCAL IMPACT**

As noted above, the Final Budget before your Board today represents an increase of \$22,178,568 over the Proposed Budget. Approval of the recommended appropriations of additional fund balance and revenues will result in a balanced budget for the County for FY 2001-02 as shown on the following chart. Changes in specific Funds are discussed in the supplemental narrative following the chart and, for the General Fund, on Attachment A.

FY 2001-03 COUNTY BUDGET – SOURCES AND USES

COUNTY OPERATING FUND	AVAILABLE FUND BALANCE	REVENUES & CANCELLED RESERVES	TOTAL BUDGET RESOURCES	TOTAL BUDGET USES - EXPEND. & RESERVE ADDITIONS
General Fund	32,046,671	198,574,865	230,621,536	230,621,536
Community Services	(58,704)	1,184,505	1,125,801	1,125,801
Special Aviation	12,334	10,000	22,334	22,334
Public Safety	5,777,596	35,404,299	41,181,895	41,181,895
Promotion	194,428	214,305	408,733	408,733
Road	3,455,799	30,298,430	33,754,229	33,754,229
Fish & Game	5,061	2,200	7,261	7,261
Building	8,104,692	6,760,060	14,864,752	14,864,752
Tahoe TOT	570,221	4,100,000	4,670,221	4,670,221
Open Space	6,814	95,000	101,814	101,814
Library Fund	531,043	2,710,455	3,241,498	3,241,498
Fire Control	88,457	1,614,381	1,702,838	1,702,838
Mental Health System	(555,194)	555,194	-	-
Debt Service Fund	617,577	1,207,600	1,825,177	1,825,177
<b>TOTAL</b>	<b>\$ 50,796,795</b>	<b>\$ 282,731,294</b>	<b>\$ 333,528,089</b>	<b>\$ 333,528,089</b>

**RECOMMENDATION**

In conclusion, it is recommended that your Board:

1. Adopt the attached Resolution approving the 2001-02 Final Budget of \$333,528,089 for operating funds and \$73,401,947 for enterprise and internal service funds, including the specific final, technical and closing adjustments as summarized on the attached Budget Schedules and Attachments A and B;
2. Adopt the attached Resolution approving the 2001-02 Final Budgets for the County Service Areas, Sewer Maintenance Districts and Lighting Districts governed by the Board of Supervisors, as summarized on the Budget Schedules for the Special Districts; and
3. Adopt the attached Ordinance amending the personnel allocations of various county departments for the 2001-02 Final Budget.

**SUPPLEMENTAL INFORMATION**

**SUBJECT:**

Final Budget Adoption – Recommended Operating Fund Changes from the FY 2001-02 Proposed Budget

**SUMMARY OPERATING FUND CHANGES:**

**General Fund**

The increases in the General Fund are from carryover fund balance, increased revenues and decreased contribution to the Public Safety Fund, as itemized on Attachment A.

**Community Services**

The decrease in the Community Services Fund is recommended and will result in a balanced budget.

**Special Aviation**

The increase in the Special Aviation Fund from carryover fund balance is recommended for appropriation to reserves for future airport needs.

**Public Safety Fund**

The increases in the Public Safety Fund from carryover fund balance and increased revenues, offset by a partial reduction in the increased General Fund contribution included in the Proposed Budget, are recommended for this fund primarily for increased salary and benefit costs.

**Gold Country Advertising & Promotion**

The increase in the Gold Country Advertising & Promotion Fund from carryover fund balance is recommended for appropriation for additional contract services and special promotional projects.

**Road Fund**

The increases in the Road Fund from carryover fund balance and increased revenues are recommended for appropriation for construction, road surface treatments, professional service contracts, equipment, and reserves.

**Fish and Game**

The increase in the Fish and Game Fund from carryover fund balance is recommended for an adjustment to reserves for future fish and game needs.

**SUPPLEMENTAL INFORMATION, Cont'd.****Building (Capital Improvements) Fund**

The decrease in the Building Fund from reduced carryover fund balance was due to early contracting and encumbrance of project costs in FY 2000-01, which in turn reduces the budgeted appropriations required for FY 2001-02 construction. The fund balance adjustment was partially offset by increased funding from the General Fund for the Land Development Building, Sheriff Administration Building, and miscellaneous other projects.

**Tahoe TOT**

The increase in the Tahoe TOT Fund from carryover fund balance is recommended for appropriation for additional contract promotional services and projects, and to establish a reserve for contingencies.

**Open Space**

The increase in the Open Space Fund is recommended for future Placer Legacy and Open Space needs.

**Library Fund**

The increase in the Library Fund from carryover fund balance is recommended for appropriation for various operating services and supplies. The fund balance increase is partially offset by a significant reduction in ongoing Library taxes and State revenue.

**Fire Control Fund**

The increases in the Fire Control Fund from carryover fund balance and increased revenues are recommended for appropriation for minor operating cost increases and for reserves.

**Mental Health/Systems of Care Fund**

In FY 2001-02 the Mental Health Fund has been closed to the General Fund. The General Fund includes an appropriation of \$145,875 to clear the negative fund balance in the Mental Health Fund, after cancellation of the available fund reserves (\$409,319).

**Debt Service Fund**

In FY 2001-02 the Debt Service Fund has been separated from the General Fund, and the carryover fund balance is recommended to increase the appropriation for interest expense related to debt.

**FY 2001-02 – ENTERPRISE AND INTERNAL SERVICE FUNDS**

- A. The total enterprise and internal service fund budget changes from the Proposed Budget are summarized below, by fund:

<b>FUND</b>	<b>PROPOSED BUDGET</b>	<b>BUDGET CHANGES</b>	<b>FINAL BUDGET</b>
<b>Telecommunication</b>	3,947,863	795,845	4,743,708
<b>Countywide Systems</b>	1,877,915	699,820	2,577,735
<b>Public Works Fleet</b>	6,737,850	1,023,242	7,761,092
<b>Correctional Food Services</b>	1,642,706	-	1,642,706
<b>Central Services</b>	1,878,601	-	1,878,601
<b>Flood Control</b>	246,500	-	246,500
<b>Special District Services</b>	5,544,641	152,037	5,696,678
<b>State Unemployment</b>	637,580	-	637,580
<b>General Liability Insurance</b>	3,421,800	1,021,578	4,443,378
<b>Workers Compensation</b>	4,450,000	4,906,747	9,356,747
<b>Dental &amp; Vision Insurance</b>	2,304,199	-	2,304,199
<b>Placer County Transit</b>	4,318,155	527,414	4,845,569
<b>TART</b>	2,957,503	660,000	3,617,503
<b>Eastern Regional Landfill</b>	1,398,964	1,519,400	2,918,364
<b>Solid Waste Management</b>	2,800,554	1,381,354	4,181,908
<b>Dewitt Development</b>	3,981,069	570,190	4,551,259
<b>Dewitt Diner</b>	316,005	6,256	322,261
<b>Managed Care System</b>	6,556,297	(65,856)	6,490,441
<b>Community Clinics</b>	4,907,424	278,294	5,185,718
<b>TOTAL</b>	<b>\$ 59,925,626</b>	<b>\$ 13,476,321</b>	<b>\$ 73,401,947</b>

- B. Comparison of total (balanced) resources and uses for the enterprise and internal service funds:

COUNTY ENTERPRISE/ISF FUND	AVAILABLE FUND BALANCE	REVENUES & CANCELLED RESERVES	TOTAL BUDGET RESOURCES	TOTAL BUDGET USES - EXPEND. & RESERVE ADDITIONS
Telecommunication	466,541	4,277,167	4,743,708	4,743,708
Countywide Systems	955,130	1,622,605	2,577,735	2,577,735
Public Works Fleet	759,842	7,001,250	7,761,092	7,761,092
Correctional Food Services	(400,251)	2,042,957	1,642,706	1,642,706
Central Services	116,915	1,761,686	1,878,601	1,878,601
Flood Control	(70,705)	317,205	246,500	246,500
Special District Services	219,237	5,477,441	5,696,678	5,696,678
State Unemployment General Liability	89,264	548,316	637,580	637,580
Insurance	1,083,863	3,359,515	4,443,378	4,443,378
Workers Compensation	4,760,268	4,596,479	9,356,747	9,356,747
Dental & Vision Insurance	50,873	2,253,326	2,304,199	2,304,199
Placer County Transit	527,414	4,318,155	4,845,569	4,845,569
TART	(40,047)	3,657,550	3,617,503	3,617,503
Eastern Regional Landfill	1,589,400	1,328,964	2,918,364	2,918,364
Solid Waste Management	1,381,354	2,800,554	4,181,908	4,181,908
Dewitt Development	1,613,463	2,937,796	4,551,259	4,551,259
Dewitt Diner	6,256	316,005	322,261	322,261
Managed Care System	661,961	5,828,480	6,490,441	6,490,441
Community Clinics	319,641	4,866,077	5,185,718	5,185,718
<b>TOTAL</b>	<b>\$ 14,090,419</b>	<b>\$ 59,311,528</b>	<b>\$ 73,401,947</b>	<b>\$ 73,401,947</b>

Attachments:

Supplemental Information

Attachment A -- Expenditures by Department

Attachment B – Enterprise and Internal Service Funds

Master Fixed Asset List for FY 2001-02

Position Allocation List for FY 2001-02

Resolution Adopting Placer County Final Budget and Appropriations Limitation

Resolution Adopting Final Budgets and Appropriations Limitation of Board Governed

Special Districts

Ordinance Amending Personnel Allocations

Placer County Budget Schedules

Special Districts Budget Schedules